



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Stephen L. Palmer, William R. Palmer
and Norris L. Palmer

Date: May 5, 2004

Serial No. : 10/074,481

Examiner D. Q. Nguyen

Filed : February 11, 2002

Group Art Unit 3752

For : CHILDREN'S WATER TOY

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

RECEIVED

MAY 14 2004

TECHNOLOGY CENTER R3700

Sir:

RESPONSE TO FIRST OFFICE ACTION

In response to the first Office action dated November 5, 2003, please consider
the following amendments and remarks:

Amendments to the Specification	None
Amendments to the Claims	Begin on page 2
Amendments to the Drawings	None
Remarks	Begin on page 4